

BEFORE THE
TENNESSEE STATE BOARD OF EQUALIZATION

<i>In Re:</i>	Jennifer Tieche)	
	Map 062-00-0, Parcel 99)	
	Residential Property)	Davidson County
	Tax year 2005)	

INITIAL DECISION AND ORDER

Statement of the Case

The Metropolitan Board of Equalization (“county board”) has valued the subject property for tax purposes as follows:

LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	ASSESSMENT
\$133,600	\$187,300	\$320,900	\$80,225

On September 29, 2005, the property owner filed an appeal with the State Board of Equalization (“State Board”).

The undersigned administrative judge conducted a hearing of this matter on May 17, 2006 in Nashville. In attendance at the hearing were the appellant Jennifer Tieche, her husband Albert Tieche, and Davidson County Property Assessor’s representative Jason Poling.

Findings of Fact and Conclusions of Law

The parcel in question, which lies within a floodplain along the Cumberland River, is located at 599 Hidden Acres Drive in Madison. Situated on this land are a split-level house and other improvements whose appraised values are not in dispute. Mr. and Ms. Tieche acquired this property from Joseph Redden in 1996 for \$200,000.¹

The property record card tendered at the hearing described the subject parcel as a 7.95-acre tract. However, the Assessor’s representative accepted the accuracy of the lesser amount indicated on the warranty deed (6.73 acres). Hence Mr. Poling did not object to a corresponding reduction of the land value from \$133,600 (@ \$16,800/acre) to \$113,100.

In support of her lower estimated land value of \$87,500, the appellant introduced an exhibit showing the current appraised values of six tracts of similar size in the immediate vicinity. Exclusive of an “outlier” on Neely’s Bend, those values averaged about \$13,500 per acre. Ms. Tieche particularly noted the \$13,006-per-acre valuation of a contiguous property (570 Hidden Acres Drive).

Tenn. Code Ann. section 67-5-601(a) provides (in relevant part) that “[t]he value of all property shall be ascertained from the evidence of its sound, intrinsic and immediate value, for

¹It appears that Mr. Tieche subsequently quitclaimed his interest in the property to his wife.

purposes of sale between a willing seller and a willing buyer without consideration of speculative values....”

Since the taxpayers seek to change the present valuation of the subject property, they have the burden of proof in this administrative proceeding. State Board Rule 0600-1-.11(1).

Generally, in recognition of the inherent imperfections of mass appraisal systems, the State Board has rejected complaints to the extent that they are predicated on the alleged inequity of the appraisal of the property in question in comparison with that of purportedly comparable properties. For example, in disposing of the appeal of Stella L. Swope (Davidson County, Tax Years 1993 & 1994, Final Decision and Order, December 7, 1995), the Assessment Appeals Commission observed that:

The assessor’s recorded values for other properties may suffer from errors just as Ms. Swope has alleged for her assessment, and therefore the recorded values cannot be assumed to prove market value.

Id. at p. 2.

As was discussed at the hearing, accurate appraisal of the property under appeal here is admittedly problematic because of the paucity of comparable sales in the area. Yet, while recognizing that practical difficulty, the administrative judge cannot legitimately infer from the evidence of record that the subject land is worth less than the \$16,800-per-acre amount determined by the county board.

Order

It is, therefore, ORDERED that the following values be adopted for tax year 2005:

LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	ASSESSMENT
\$113,100	\$187,300	\$300,400	\$75,100

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal “**must be filed within thirty (30) days from the date the initial decision is sent.**” Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization provides that the appeal be filed with the Executive Secretary of the State Board and that the appeal “**identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order**”; or
2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The

petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review.

This order does not become final until an official certificate is issued by the Assessment Appeals Commission. Official certificates are normally issued seventy-five (75) days after the entry of the initial decision and order if no party has appealed.

ENTERED this 7th day of June, 2006.

PETE LOESCH
ADMINISTRATIVE JUDGE
TENNESSEE DEPARTMENT OF STATE
ADMINISTRATIVE PROCEDURES DIVISION

cc: Jennifer Tieche
Jo Ann North, Davidson County Assessor of Property

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